

COMMONWEALTH OF MASSACHUSETTS

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

CITIBANK, N.A. AS TRUSTEE,)	CIVIL ACTION NO.
Plaintiff)	4-05-CV-40045-FDS
v.)	
)	
JOHN P. PHELAN, WENDY M. PHELAN,)	
DAVID LA BRIE, THE UNITED STATES OF AMERICA,)	
O'CALLAGHAN CONSTRUCTION COMPANY AND)	
COMMONWEALTH OF MASSACHUSETTS)	
DEPARTMENT OF REVENUE,)	
Defendants)	
)	

STIPULATION OF DISMISSAL

The parties hereby stipulate to the dismissal of the defendant, the Commonwealth of Massachusetts Commissioner of Revenue (the "Department") as to all claims and cross-claims against the Commonwealth. The Commonwealth hereby disclaims any interest in the above-captioned action but maintains the Commonwealth's right to pursue any claims it might have against John P. Phelan, who is not a party to this action.

Respectfully submitted,

**ALAN LEBOVIDGE
COMMISSIONER OF REVENUE
By his attorney,**

/s/ Eileen Ryan McAuliffe

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Dated: August 1, 2005

195852/ERM

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BY IT'S ATTORNEY,**

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**UNITED STATES OF AMERICA
BY IT'S ATTORNEY,**

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